



ANCILLARY DOCUMENT REVIEW SUPPLEMENT

(This form must be filled out electronically.)

This form is to be used when reviewing interpretive and/or policy statement(s) in conjunction with the review of a rule.

Interpretive and/or policy statements are issued by the Department of Revenue under authority of RCW 34.05.230. These statements explain the Department's policy regarding how tax law applies to a specific issue or specific set of facts. These statements include documents such as Excise Tax Advisories (ETAs), Property Tax Advisories and Bulletins (PTAs/PTBs), and Interim Audit Guidelines (IAGs).

Reviewer: Mark Mullin Date Reviewed: April 15, 2003

Interpretive or policy statement(s) being reviewed (provide number and title): ETA 262.04.172 (Snow removal and power sweeping of parking lots)

Date issued: September 30, 1994

This document is being reviewed in conjunction with (provide WAC number and title):

- **WAC 458-20-171 (Building, repairing or improving streets, roads, etc., which are owned by a municipal corporation or political subdivision of the state or by the United States and which are used primarily for foot or vehicular traffic.)**
- **WAC 458-20-172 (Clearing land, moving earth, cleaning, fumigating, razing or moving existing buildings, and janitorial services.)**

Purpose of the document: This document contains information about the taxability of power sweeping and/or snow removal of parking lots and of publicly-owned streets and sidewalks. It also provides information about the taxability of snow and ice removal from pedestrian entryways and sidewalks adjacent to buildings by shoveling and sweeping, or by application of sand, salt, or similar substances. The taxability of sweeping or picking up of litter, loose dirt, or debris from pedestrian entryways, sidewalks, and parking lots adjacent to buildings is also addressed in the ETA.



Is the document clearly written?

Yes	No
X	

Does the document provide accurate and useful information?

Yes	No
X	

Does the document provide information not currently in a rule, other interpretive or policy statement, or WTD?

Yes	No
X	

Review recommendation:

A. Update	<table border="1" style="width: 100%;"><tr><td style="height: 20px;"></td></tr></table>	
B. Cancel	<table border="1" style="width: 100%;"><tr><td style="height: 20px;"></td></tr></table>	
C. Leave as is	<table border="1" style="width: 100%;"><tr><td style="height: 20px;"></td></tr></table>	
D. Incorporate into rule and cancel	<table border="1" style="width: 100%;"><tr><td style="text-align: center;">X</td></tr></table>	X
X		

Briefly explain your recommendation:

ETA 262 contains information that should be incorporated into WAC 458-20-171 and 458-20-172. The ETA should be canceled once the information is incorporated into the relevant rules.

Manager Action: AL Accepted recommendation **Date:** 4/28/03

Comments: _____